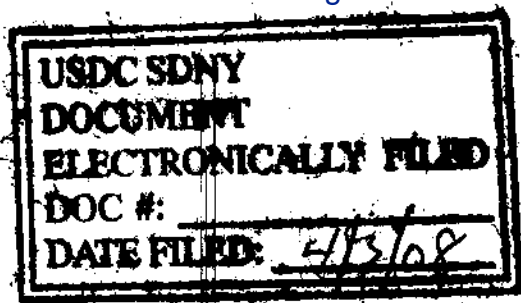


**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In Re Best Payphones, Inc.,
Debtor.
-----X



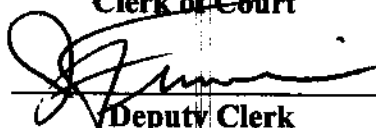
07 CIVIL 6170 (PKC)
08 CIVIL 2554
JUDGMENT

Appellant having appealed from an order of the United States Bankruptcy Court for the Southern District of New York , and the matter having come before the Honorable P Kevin Castel, United States District Judge, and the Court, on April 2, 2008, having rendered its Memorandum Endorsed Order dismissing the appeals without prejudice, in both case as non-final orders, it is,

ORDERED, ADJUDGED AND DECREED: That for the reasons stated in the Court's Memorandum Endorsed Order dated Apr 2, 2008, the appeals of the bankruptcy court are hereby dismissed without prejudice; accordingly, the cases are closed.

Dated: New York, New York
Apr 3, 2008

J. MICHAEL McMAHON

Clerk of Court
BY: 
Deputy Clerk

**THIS DOCUMENT WAS RECORDED
ON THE DOCKET ON**